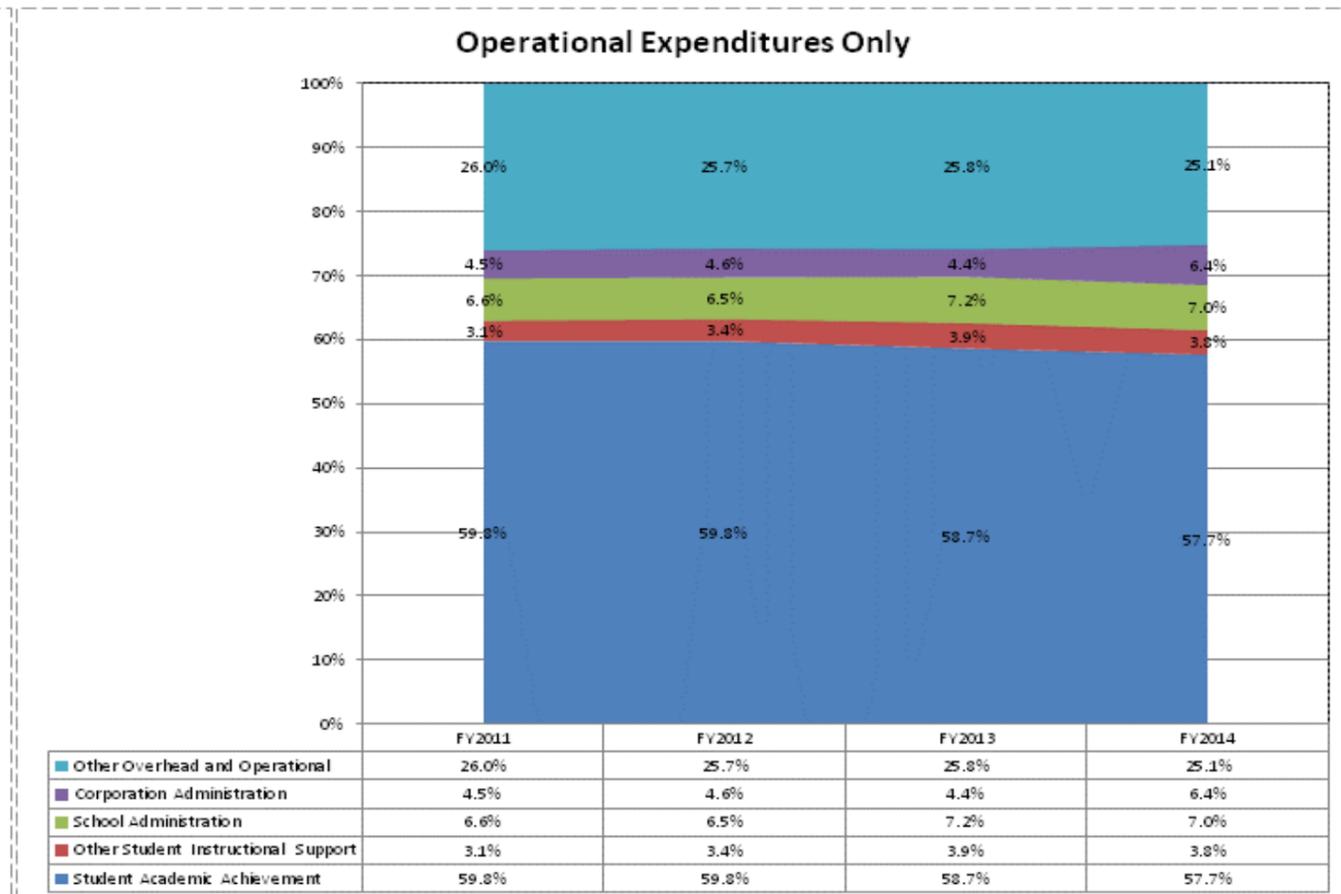
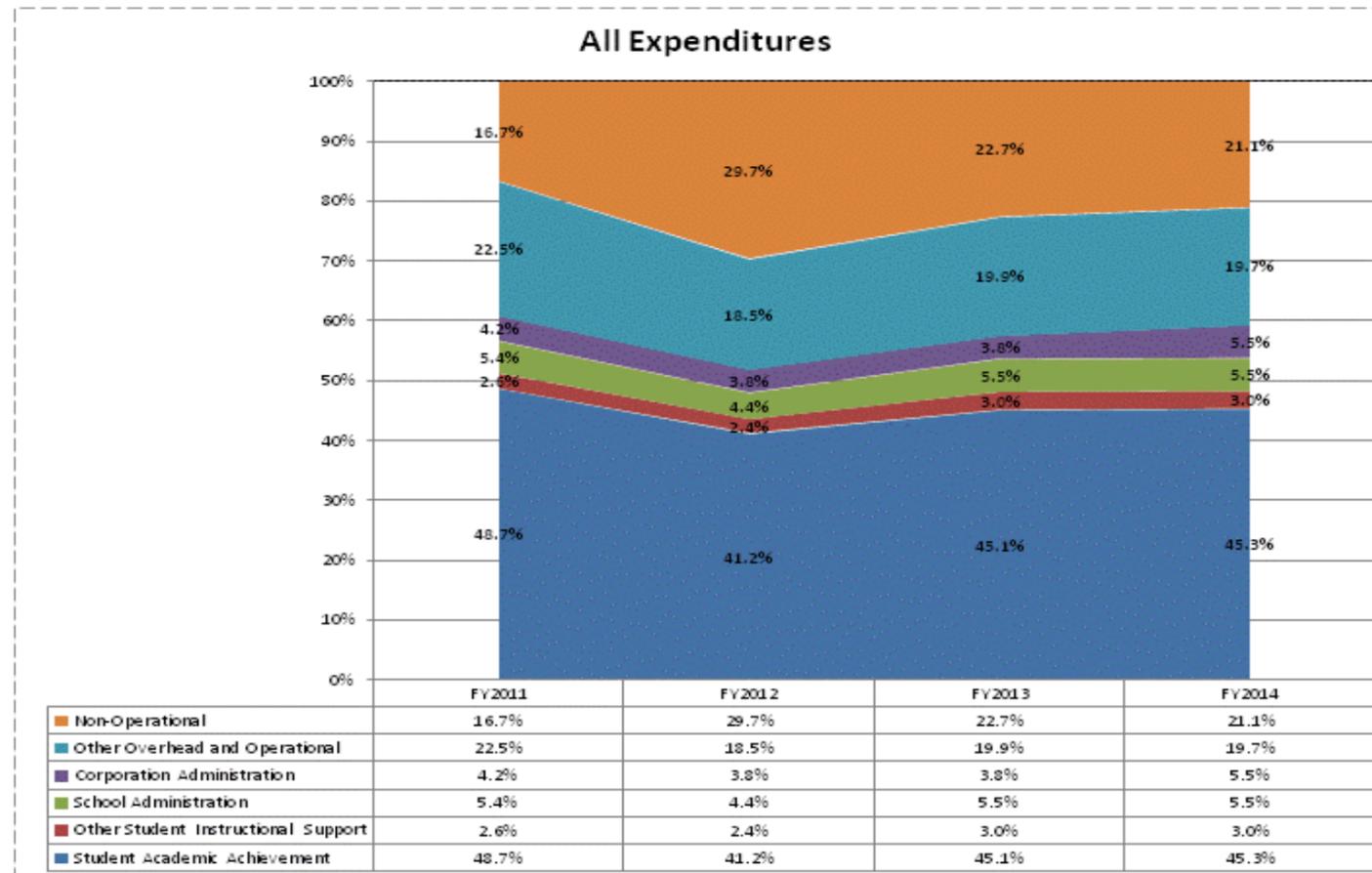


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shelby Eastern Schools (7285)**

Shelby Eastern Schools (7285)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$7,951,846	51.4%	\$6,929,132	42.1%	\$6,711,482	45.1%	\$6,646,541	45.3%
Student Instructional Support	\$913,651	5.9%	\$991,608	6.0%	\$1,270,430	8.5%	\$1,239,247	8.5%
Overhead and Operational Nonoperational	\$3,021,609	19.5%	\$3,344,492	20.3%	\$3,520,724	23.7%	\$3,686,543	25.1%
Nonoperational	\$3,572,758	23.1%	\$5,174,634	31.5%	\$3,368,557	22.7%	\$3,086,022	21.1%
<b>Grand Total</b>	<b>\$15,459,864</b>		<b>\$16,439,866</b>		<b>\$14,871,193</b>		<b>\$14,658,353</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	57.3%	48.2%	53.7%	53.8%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shelby Eastern Schools (7285)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$43,362	\$282,948	\$266,867	N/A	> 500%	-6%
11100 Regular Programs; Elementary	\$2,149,682	\$2,504,513	\$2,097,321	\$2,138,425	-1%	-15%	2%
11300 Regular Programs; High School	\$2,652,285	\$2,806,400	\$2,719,969	\$2,740,401	3%	-2%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$52,703	\$62,248	\$64,235	N/A	22%	3%
11410 Vocational Education; Agriculture A	\$0	\$0	\$35,580	\$41,333	N/A	N/A	16%
11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$41,193	\$57,158	N/A	N/A	39%
11470 Vocational Education; Business Education	\$0	\$0	\$16,452	\$0	N/A	N/A	-100%
11590 Other Vocational Education Programs	\$1,404	\$0	\$14,729	\$0	-100%	N/A	-100%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$34,758	\$0	N/A	N/A	-100%
11910 Other Regular Programs; Competency Testing	\$0	\$0	\$8,651	\$8,477	N/A	N/A	-2%
12110 Gifted And Talented; Gifted and Talented	\$5,720	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$46,809	\$27,191	\$27,637	N/A	-41%	2%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$474,028	\$483,067	N/A	N/A	2%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$219,369	\$185,464	N/A	N/A	-15%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$54,503	\$76,765	N/A	N/A	41%
12350 Physical Impairment; Homebound	\$422	\$1,461	\$98	\$0	-100%	-100%	-100%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$186	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$0	\$10,178	\$0	\$0	N/A	-100%	N/A
12710 Equal Opportunity At Risk	\$6,248	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$0	\$33,974	\$87,852	\$81,798	N/A	141%	-7%
12900 Other Special Programs	\$66	\$6,260	\$0	\$6,805	> 500%	9%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$518	\$2,038	N/A	N/A	293%
14300 Summer School Programs; High School	\$33,063	\$13,107	\$2,737	\$596	-98%	-95%	-78%
16100 Remediation Testing	\$54,065	\$63,966	\$53,797	\$21,195	-61%	-67%	-61%
16200 Preventive Remediation	\$0	\$0	\$15,622	\$0	N/A	N/A	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$238,937	\$289,955	\$221,918	\$220,610	-8%	-24%	-1%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$668,013	\$666,395	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$239	\$0	\$0	N/A	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,938	\$10,483	\$5,188	\$5,026	-75%	-52%	-3%
22130 Improvement of Instruction; Instructional Staff Training	\$5,794	\$2,831	\$0	\$5,814	0%	105%	N/A
22220 Library/Media Services; School Library	\$93,168	\$114,978	\$124,454	\$134,560	44%	17%	8%
22230 Library/Media Services; Audiovisual	\$10,967	\$0	\$3,308	\$4,590	-58%	N/A	39%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$68,059	\$2,100	\$0	\$0	-100%	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$150,130	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$34,821	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$10,735	-\$92	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$117,915	\$208,298	\$105,965	\$73,035	-38%	-65%	-31%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$468	\$501	\$327	\$439	-6%	-13%	34%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$5,064	\$850	\$21	N/A	-100%	-98%
26497 2007 Account Code - Teachers Retirement Fund	\$255,074	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$6,531,416</b>	<b>\$6,929,132</b>	<b>\$6,711,482</b>	<b>\$6,646,541</b>	<b>2%</b>	<b>-4%</b>	<b>-1%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$60,646	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$150,223	\$215,031	\$209,336	\$198,451	32%	-8%	-5%
21290 Guidance Services; Other Guidance Services	\$0	\$671	\$0	\$0	N/A	-100%	N/A
21320 Health Services; Medical Services	\$1,125	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$54,912	\$81,236	\$87,781	\$75,897	38%	-7%	-14%
21390 Health Services; Other Health Services	\$0	\$700	\$0	\$0	N/A	-100%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shelby Eastern Schools (7285)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21420 Psychological Testing	\$0	\$0	\$11,100	\$8,100	N/A	N/A	-27%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$32,453	\$41,191	N/A	N/A	27%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$16,881	\$16,754	N/A	N/A	-1%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$92,937	\$95,184	N/A	N/A	2%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$446,769	\$693,970	\$780,970	\$802,100	80%	16%	3%
24900 Other Support Services, School Administration	\$0	\$0	\$38,973	\$1,572	N/A	N/A	-96%
<b>Student Instructional Support Total</b>	<b>\$713,675</b>	<b>\$991,608</b>	<b>\$1,270,430</b>	<b>\$1,239,247</b>	<b>74%</b>	<b>25%</b>	<b>-2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$19,211	\$24,400	\$24,569	\$27,335	42%	12%	11%
23120 Board of Education; Service Area Assistants	\$22,346	\$56,407	\$65,083	\$1,680	-92%	-97%	-97%
23150 Board of Education; Legal Services	\$9,008	\$6,190	\$4,636	\$9,845	9%	59%	112%
23160 Board of Education; Promotion Expenses	\$793	\$50	\$1,316	\$397	-50%	> 500%	-70%
23210 Executive Administration; Office of The Superintendent	\$166,317	\$332,871	\$255,220	\$259,249	56%	-22%	2%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$720	\$2,216	\$2,046	N/A	184%	-8%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$13,155	\$88,563	N/A	N/A	> 500%
25191 Other Fiscal Services; Refund of Revenue	\$23,308	\$7,859	\$1,128	\$455	-98%	-94%	-60%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$25	\$2,937	\$1,417	N/A	> 500%	-52%
25196 Other Fiscal Services; Cash Change	\$1,029	\$500	\$800	\$800	-22%	60%	0%
25199 Other Fiscal Services; Other	\$0	\$476	\$221	\$240	N/A	-50%	9%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$2,393	\$7,241	N/A	N/A	203%
25790 Personnel Services; Other Professional Services	\$0	\$16,530	\$0	\$219,729	N/A	> 500%	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$64,146	\$127,377	\$116,200	N/A	81%	-9%
25850 Administrative Technology Services; Network Support	\$0	\$13,519	\$64,003	\$68,464	N/A	406%	7%
25890 Other Technology Services	\$0	\$50	\$0	\$0	N/A	-100%	N/A
25910 Judgments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25920 Ditch Assessments	\$767	\$1,558	\$0	\$0	-100%	-100%	N/A
25990 Other Support Services, Central	\$0	\$0	\$0	\$1	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$977,061	\$1,139,187	\$1,095,749	\$1,175,234	20%	3%	7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,632	\$30,114	\$51,361	\$32,513	108%	8%	-37%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$106,315	\$19,975	\$12,877	\$31,423	-70%	57%	144%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$835	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$4,421	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$12,215	\$4,709	\$4,696	\$5,706	-53%	21%	22%
26700 Operation and Maintenance of Plant Services; Insurance	\$83,135	\$81,834	\$111,903	\$143,453	73%	75%	28%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$65,262	\$61,693	N/A	N/A	-5%
27010 Student Transportation; Service Area Direction	\$0	\$0	\$42,039	\$42,287	N/A	N/A	1%
27100 Student Transportation; Vehicle Operation	\$13,641	\$975,476	\$151,931	\$111,892	> 500%	-89%	-26%
27200 Student Transportation; Monitoring Services	\$0	\$1,014	\$11,876	\$6,347	N/A	> 500%	-47%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$11,609	\$14,941	\$26,333	\$15,849	37%	6%	-40%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$0	\$0	\$9,042	\$10,460	N/A	N/A	16%
27700 Student Transportation; Contracted Transportation Services	\$892,840	\$0	\$736,348	\$743,442	-17%	N/A	1%
27900 Student Transportation; Other Student Transportation Services	\$1,497	\$1,189	\$1,381	\$1,127	-25%	-5%	-18%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$5,440	\$1,220	N/A	N/A	-78%
31200 Food Services Operations; Food Preparation and Dispensing	\$189,438	\$211,885	\$253,059	\$203,622	7%	-4%	-20%
31300 Food Services Operations; Food Delivery	\$0	\$176,131	\$0	\$0	N/A	-100%	N/A
31400 Food Services Operations; Food Purchases	\$260,479	\$136,642	\$346,996	\$266,941	2%	95%	-23%
31900 Other Food Services	\$21,326	\$26,092	\$29,379	\$29,672	39%	14%	1%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shelby Eastern Schools (7285)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Overhead and Operational Total</b>	<b>\$2,833,222</b>	<b>\$3,344,492</b>	<b>\$3,520,724</b>	<b>\$3,686,543</b>	<b>30%</b>	<b>10%</b>	<b>5%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$1,374	\$1,201	\$259	\$118	-91%	-90%	-55%
33200 Community Recreation	\$4,500	\$0	\$5,587	\$2,320	-48%	N/A	-58%
33400 Athletic Coaches	\$78,463	\$176,600	\$178,206	\$175,064	123%	-1%	-2%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$160,699	\$55,783	\$43,784	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$18,939	\$21,549	\$14,118	\$19,150	1%	-11%	36%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$136,502	\$30,398	\$331,184	\$97,846	-28%	222%	-70%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$130,496	\$133,834	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$59,696	\$79,150	\$61,564	\$48,821	-18%	-38%	-21%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,900	\$12,639	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$267,733	\$139,155	\$90,643	\$62,654	-77%	-55%	-31%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$1,100	\$0	N/A	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$215,000	\$180,000	\$215,000	\$225,000	5%	25%	5%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$1,900,000	\$0	\$0	N/A	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$267,720	\$141,000	\$106,612	\$96,050	-64%	-32%	-10%
52200 Debt Services; Interest on Debt; Temporary Loans	\$147,229	\$147,957	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$7,960	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,314,515	\$789,369	\$1,270,000	\$1,355,000	3%	72%	7%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$731,546	\$1,366,000	\$1,050,500	\$1,004,000	37%	-27%	-4%
59200 Other Debt Services Obligations; Bank Fee	\$1,250	\$0	\$0	\$0	-100%	N/A	N/A
<b>Nonoperational Total</b>	<b>\$3,548,521</b>	<b>\$5,174,634</b>	<b>\$3,368,557</b>	<b>\$3,086,022</b>	<b>-13%</b>	<b>-40%</b>	<b>-8%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$29,960	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$508,286	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$40,834	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,048,358	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,396	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$197,196	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,833,030</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>